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HOUSE BILL 381

47TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2006

INTRODUCED BY

Janice E. Arnold-Jones

FOR THE REVENUE STABILIZATION AND TAX POLICY COMMITTEE

AN ACT

RELATING TO TAXATION; PROVIDING FOR A REFUND OF SPECIAL FUEL
EXCISE TAX PAID ON SPECIAL FUEL USED TO PROPEL A SCHOOL BUS
AUTHORIZED BY A PUBLIC SCHOOL DISTRICT.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 7-16A-13.1 NMSA 1978 (being Laws 2001,
Chapter 43, Section 2, as amended) is amended to read:

"7-16A-13.1. CLAIM FOR REFUND OF SPECIAL FUEL EXCISE TAX
PAID ON SPECIAL FUEL.--

A. Upon the submission of proof satisfactory to the
department, a user of special fuel, other than a holder of a
bulk storage user permit, may submit and the department may
allow a claim for refund of tax paid on special fuel used to
propel a vehicle authorized by contract with the public
education department or with a public school district as a

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1 school bus, to propel a vehicle off-road, to operate auxiliary
2 equipment by a power take-off from the main engine or
3 transmission of a vehicle or to operate a nonautomotive
4 apparatus mounted on a vehicle when the special fuel used for
5 such purposes and the special fuel used to propel the vehicle
6 on the highways are drawn from a common supply tank. The
7 vehicle must be registered with the department. The user must
8 be registered with the department for purposes of reporting and
9 paying gross receipts tax.

10 B. No person may submit claims for refund pursuant
11 to the provisions of this section more frequently than
12 quarterly. No claim for refund may be submitted or allowed on
13 less than one hundred gallons.

14 C. The department may prescribe the documents
15 necessary to support a claim for refund pursuant to the
16 provisions of this section. The department may prescribe the
17 use of types of monitoring or measuring equipment.

18 D. This section applies to special fuel purchased
19 on or after July 1, 2001, except for the refund for special
20 fuel used to propel a school bus, which applies to special fuel
21 purchased on or after July 1, 2005."

22 Section 2. EFFECTIVE DATE.--The effective date of the
23 provisions of this act is July 1, 2006.